



interview
tips

EIC General Eligibility Rules

Probe/Action: Ask the taxpayer:

step

1

Calculate the taxpayer's earned income and adjusted gross income (AGI) for the tax year. Are both less than:

- \$43,352 (\$48,362 married filing jointly) with three or more qualifying children;
- \$40,363 (\$45,373 married filing jointly) with two qualifying children;
- \$35,535 (\$40,545 married filing jointly) with one qualifying child; or
- \$13,460 (\$18,470 married filing jointly) with no qualifying children?

If YES, go to Step 2.

If NO, STOP. You cannot claim the EIC.

step

2

Do you (and your spouse, if filing jointly) have a social security number (SSN) that allows you to work?

Note: Answer "no" if the taxpayer's social security card has a "NOT VALID FOR EMPLOYMENT" imprint, and if the cardholder obtained the SSN to get a federally funded benefit, such as Medicaid.

If YES, go to Step 3.

If NO, STOP. You cannot claim the EIC.

step

3

Is your filing status married filing separately?

If YES, STOP. You cannot claim the EIC.

If NO, go to Step 4.

step

4

Are you (or your spouse, if married) a nonresident alien?

Note: Answer "no" if the taxpayer is married filing jointly, and one spouse is a citizen or resident alien and the other is a nonresident alien.

If YES and you are either unmarried or married but not filing a joint return, STOP. You cannot claim the EIC.

If NO, go to Step 5.

step

5

Are you (or your spouse, if filing jointly) filing Form 2555 or Form 2555-EZ (Foreign Earned Income)?

If YES, STOP. You cannot claim the EIC.

If NO, go to Step 6.

step

6

Is your investment income more than \$3,100?

If YES, STOP. You cannot claim the EIC.

If NO, go to Step 7.

step

7

Are you (or your spouse, if filing jointly) an EIC qualifying child of another person?

If YES, STOP. You cannot claim the EIC.

If NO, go to the interview tips for EIC—With a Qualifying Child or EIC—Without a Qualifying Child.